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UNICEF Executive Board Annual Session 2024
Joint Statement on Item 12. UNICEF Office of Internal Audit and
Investigations 2023 annual report to the Executive Board, and
management response and the Audit Advisory annual report 2023
Wednesday June 12, 2024

Statement delivered by Ambassador Karl Lagatie, Deputy Permanent Representative

Mr. President,

Ms. Executive Director,

I speak on behalf of Australia, Austria, Canada, Denmark, France, Germany, Finland, Iceland, Ireland, Japan, Luxemburg, the Kingdom of the Netherlands, Spain, Sweden, Türkiye, United Kingdom, and Belgium

We thank you for the update on the crucial work of the UNICEF Office of Internal Audit and Investigations through the annual report of 2023 and the management response, as well as the Audit Advisory Committee's 2023 annual report.

First and foremost, we'd like to commend UNICEF with the general finding that nothing came to the attention of OIAI that would lead it to believe that the UNICEF governance, risk management and control processes were not adequate and effective to achieve the objectives set forth. As an organization with global presence in those areas most challenging, it is of the utmost importance to have a performant, objective and independent body, that is the OIAI.

On a thematic level, we're particularly satisfied with the continued focus on prevention and detection of sexual misconduct, fraud and financial misconduct. While we note with concern the

significant increase in the number of complaints of sexual misconduct, we urge UNICEF to continue to deploying a system that aims to uncover every single case.

We further call on UNICEF to continue to step up its efforts to strengthen fraud risk management with special attention to the many implementing partners of UNICEF in the field. We note UNFPA's intention to strengthen its contracts, policy support and training for implementing partners, and encourage UNICEF to coordinate with UNFPA and the other NY-based funds and programmes to ensure that UN expectations are harmonized and entity resources optimized. We extend this call also to harmonize OIAI reporting amongst the funds and programmes.

We would also be interested in learning more about the intended use of artificial intelligence for future work of the office.

It is noteworthy that in 2023 only 63% of the issued reports received a satisfactory or partially satisfactory opinion, compared to shares around 90% in the four years prior. Moreover, while we see the caseload rapidly increased by nearly 40% in merely two years, we take note that case closure is having difficulty in keeping up with this trend.

In order to ensure that the OIAI can continue to fulfill its indispensable mandate in the long run, we must underline the necessity to ensure adequate resources are allocated to this key function of the organization in a sustainable manner. We encourage OIAI to develop a long term strategy for adequate resourcing of the office in preparation of the development of the next Strategic Plan Integrated Budget. In a period of rapid increase in the overall UNICEF budget, we want to stress the importance of enabling the main audit and investigation body to be well-equipped to tackle any challenges that the organization could face.

Lastly, we welcome the advice issued in the 2023 annual report of the Audit Advisory Committee, particularly regarding the alignment with OIAI, JIU and ERM. We would be pleased to have a regular exchange as Executive Board with the Committee.

I thank you.

